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## Emily J. Kwolek

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Emily J. Kwolek is an attorney in Bodman's Business and Tax Practice Groups. Her particular focus is in the areas of business and tax law as well as estate planning and trust administration. Ms. Kwolek's focus includes a broad range of corporate, commercial and taxation matters.

She has particular experience counseling individual and business clients on tax matters, including the preparation of Federal Estate Tax returns; limited liability company, partnership and corporate tax issues; and international and domestic federal tax law issues.

Her corporate work often involves the drafting and negotiation of complex arrangements including Operating, Buy-Sell, Shareholder, and Asset and Stock Purchase agreements.

Ms. Kwolek is a member of the State Bar of Michigan (Taxation and Business Law sections). A graduate of the University of Michigan, Ms. Kwolek earned her J.D. *magna cum laude* at Michigan State University College Law and

#### practices & industries

Mergers and Acquisitions
Tax
Business

#### education

University of Michigan, B.A. Michigan State University College of Law, J.D. magna cum laude

New York University School of Law, LL.M. in Taxation

#### admissions

Michigan

also earned her LL.M. in taxation at New York
University. While in law school at Michigan State University
on a merit based scholarship, Ms. Kwolek was awarded the
Edward H. Rakow Memorial Award in securities law.

### HONORS, AWARDS, AND RECOGNITION

• DBusiness Magazine "Top Lawyers" 2024, Tax Law

#### **PUBLICATIONS**

- Co-author, "Michigan Flow-Through Entity Tax Election Deadline Approaching," Bodman Tax Law Update (December 21, 2023)
- Co-Author (with Wayne D. Roberts), "IRS Payroll Tax Credits," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "Senate Version of CARES Act: Impact to Businesses," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "Michigan
  Department of Treasury Waives Penalty and Interest for
  Late Payment or Filing For Certain Michigan Sales, Use
  and Withholding Tax,"Bodman COVID-19 Response
  Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "UPDATE: IRS
   Extends Income Tax Filing and Payment Deadline and
   Eliminates Cap," Bodman COVID-19 Response Team
   Update, March 2020
- Co-Author (with Wayne D. Roberts), "UPDATED MARCH 20, 2020 New Tax Relief Has Been Announced Via Twitter," Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Steven R. Cole and Wayne D. Roberts),
   "Michigan Tax Foreclosure Relief Announced For Michigan Property Owners Affected By Coronavirus,"
   Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Wayne D. Roberts), "Michigan
  Department of Treasury Waives Penalty and Interest for
  Late Payment or Filing Certain Michigan Sales, Use and



Withholding Tax," Bodman COVID-19 Response Team Update, March 2020

## PRO BONO

• State Bar of Michigan 2023 A Lawyer Helps Pro Bono Honor Roll